

Form **37B** Regional Income Tax Agency
RITA Individual Income Tax Return
 For use by taxpayers who **Did not move**, have **Only W-2 Income**, and live in **Full Credit** municipalities **2014**

Contact us toll free:
 Cleveland 800.860.7482
 Columbus 866.721.7482
 Youngstown 866.750.7482
 TDD 440.526.5332

| | | |
|---|--|-------|
| Your social security number | Spouse's social security number | |
| Your first name and middle initial | Last name | |
| If a joint return, spouse's first name and middle initial | Last name | |
| Current home address (number and street) | | Apt # |
| City, state, and ZIP code | | |
| Daytime phone number | Municipality you lived in for the tax year | |

Filing Status:
☐ Single or Married Filing Separately 3
☐ Joint 2 1
 If you have an **EXTENSION** check here and
 Attach a copy: ☐ **EXTENSION**

If this is an amended return, check here: ☐
 If you are exempt from filing, check this
 box and complete the back of this form: ☐

RITA's efile
Easy, Fast, Free & Secure
www.ritaohio.com

Section A

In Column A, put the actual name of the municipality (city or village) in which you and/or your spouse physically worked. If you did not work in a municipality, enter "None" in Column A. DO NOT enter school district tax in Column E.

| Attach local/city copy of W-2 forms and Check or Money Order Here Please use a paperclip | Column A Workplace municipality (Name of city or village where you worked) | Column B Wages (Greater of Box 1, 5 or 18 from W-2) | Column C Tax Rate of resident municipality | Column D Tax due Before Withholding Multiply Column B times Column C | Column E Local/City Tax Withheld By Employer | Column F Allowable credit for Tax Withheld Lesser of Column D or Column E |
|---|---|--|--|--|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Totals | | | Enter the total of Column B on Line 1 below, and enter the total of Column F on Line 3 below. | | | |



If you have income other than wages reported on a W-2 form, such as income from Schedule c, e or f, you can not use form 37B. Tax balances are due by April 15th, 2015. Submitting an incomplete form could subject you to penalty and interest if a tax balance is due. If you want RITA to calculate your taxes please use the on-line efile system at www.ritaohio.com. It is easy to use, secure and will calculate your taxes immediately. To manually calculate your taxes please continue.

Section B

| | |
|---|-----------|
| 1 Total W-2 wages from Section A, Column B | 1 |
| 2 Tax due before withholding. Multiply Line 1 by your resident municipality tax rate from the tax table. Enter the tax rate of your resident municipality here: _____ % | 2 |
| 3 Total credit allowable for withholding from Section A, Column F | 3 |
| 4 Tax due after withholding. Subtract Line 3 from Line 2. If less than zero, enter -0- and file Form 10A to claim your refund. | 4 |
| 5 2014 estimated tax payments made to RITA by check, credit/debit card, or ePayment | 5 |
| 6 Credit carried forward from 2014 | 6 |
| 7 Total estimated tax payments and credit carryovers (add lines 5 & 6) | 7 |
| 8 Balance due. If Line 7 is less than Line 4, subtract Line 7 from Line 4 | 8 |
| 9 Amount to be credited. If Line 7 is greater than Line 4 and you want a credit, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund. | 9 |
| 10 Amount to be Refunded. If Line 7 is greater than Line 4 and you want a refund, subtract Line 4 from Line 7. You may not split an overpayment between a credit and a refund. | 10 |
| 11 Enter 2015 estimated tax in full. If left blank, RITA will calculate for you. | 11 |
| 12 Enter full estimate from Line 11 or first quarter estimate (1/4 of line 11) less credit, if any, from Line 9 | 12 |
| 13 Total Due by April 15, 2015. Add Lines 8 and 12. Make check payable to RITA. | 13 |

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of municipal taxable income I received during the tax year.

Your Signature _____ Date _____ Preparer's Signature _____ Date _____
 Spouse's Signature if a joint return _____ Date _____ Preparer's Address _____ Id Number _____

Mail with W2s and payment to:
 Regional Income Tax Agency
 PO Box 94652
 Cleveland, OH 44101-4652
 Mail with W2s and **without** payment to:
 Regional Income Tax Agency
 PO Box 94653
 Cleveland, OH 44101-4653
 Refund with an amount on line 10:
 Regional Income Tax Agency
 PO Box 89409
 Cleveland, OH 44101-6409

May RITA discuss this return with the preparer shown above? ☐ Yes ☐ No Preparer Phone #: _____

| | | | |
|-------------------------------------|-----------------------------|--|------|
| Name of taxpayer(s) shown on page 1 | Your social security number | Spouse's SSN if filing joint exemption | Year |
|-------------------------------------|-----------------------------|--|------|

Declaration of Exemption

I am not reporting municipal (city or village) taxable income because:

☐ 1. I had no municipal taxable income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return because you did not meet the federal minimum gross income requirements, check here: ☐

☐ 2. I was a member of the armed forces of the United States and had no income for the year indicated above other than military pay, military allowances, interest income, and/or dividend income.

☐ 3. I was under 18 years of age for the entire year (or the appropriate age for my resident municipality as indicated on page 1 or see the RITA Member list at www.ritaohio.com for detailed municipality information regarding the appropriate age for your resident municipality).

Date of Birth

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

☐ 4. I am a retired individual and received only pension, social security, interest and/or dividend income for the year indicated above. Attach a copy of page 1 of your federal Form 1040, 1040A or 1040EZ. If you did not file a federal return, attach a copy of your 1099-R or statement of Social Security Earnings.

Retirement Date

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

☐ 5. Prior to the first day of the year indicated above, I moved out of a RITA municipality, and I had no rental or self-employment income earned in a RITA municipality during the year indicated above.

Date of Move

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

| | | | |
|--|------|-------|-----|
| Current Home Address (number and street) | City | State | Zip |
| Prior Home Address (number and street) | City | State | Zip |

Date of Death

| | | |
|----|-----|------|
| Mo | Day | Year |
|----|-----|------|

☐ 6. The taxpayer indicated above is deceased. Indicate the date of death to the right.

☐ 7. I am not exempt from tax. However, I filed and reported my taxable income to RITA on a joint return filed with my spouse.

| | |
|---------------|---------------------------------|
| Spouse's name | Spouse's social security number |
|---------------|---------------------------------|

☐ 8. I meet the requirements of the Military Spouse Residency Relief Act for the year indicated above. Attach copies of Form DD 2058, your valid military spouse ID card, and your spouse's most recent LES.

| | | | |
|---|------|-------|-----|
| Address of legal domicile (number and street) | City | State | Zip |
|---|------|-------|-----|

Taxpayer's Signature

Under penalties of perjury, I declare that I have examined this Declaration of Exemption, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature _____

Date _____

Spouse's signature if joint exemption _____







Date _____

Special Individual Notes

Each municipality has specific instructions or requirements for filing returns, reporting income and/or making estimated payments. Go to www.ritaohio.com for detailed information; click on the Municipalities link (top banner) and then click on RITA Member List link. Next, select the applicable municipality and click on the Individual Notes.



DO YOU QUALIFY FOR FORM 37B?

1. Were you a resident of one of the RITA cities or villages listed on the enclosed tax table for all of 2014?
☐ **Yes.** Go to question 2.
☐ **No.**  You are unable to use Form 37B.
2. Did you move in 2014?
☐ **Yes.**  You are unable to use Form 37B.
☐ **No.** Go to question 3.
3. Did you have any municipal (city or village) taxable income **other than** W-2 income in 2014? Municipal taxable income includes wages, self-employment income, rental income and farm income. Municipal taxable income does **not** include interest, dividends, pension or social security payments you received or unemployment compensation you received from a government agency.
Exception: The City of Bellevue taxes unemployment compensation.
☐ **Yes.**  You are unable to use Form 37B.
☐ **No.** Go to question 4.
Exception: If you did not have any municipal taxable income in 2014, complete the Declaration of Exemption on page 2 of Form 37B instead of filing Form 37.
4. Did all of your employers withhold municipal tax? Municipal tax is shown in Box 19 of your W-2. Some employers only print the municipal tax withheld on the Local Copy of the W-2, so be sure to check every W-2 you received. Box 20 indicates the type of tax reported in Box 19. Please be sure not to include school district taxes.
☐ **Yes.**  You can file Form 37B.
☐ **No.** Go to question 5.
5. Did you earn the wages that did not have municipal tax withheld either in the city or village where you live or in an area without a municipal tax such as a township or out of state?
☐ **Yes.**  You can file Form 37B.
☐ **No.**  You are unable to use Form 37B.

Unable to Use Form 37B?

Please file using RITA's easy, fast, free and secure eFile at www.ritaohio.com. Otherwise, you may obtain a paper copy of Form 37 at www.ritaohio.com or by contacting our offices toll free at: **Cleveland** 800-860-7482, **Columbus** 866-721-7482 or **Youngstown** 866-750-7482

The Regional Income Tax Agency (RITA)

Instructions for Form 37B

These instructions are only guidelines. The applicable municipal ordinances and rules and regulations take precedence.

Do I Have To File?

You must file if you are 18 years of age or older and you:

- Live in a RITA municipality (city or village);
- Work in a RITA municipality and municipal tax was not properly withheld;
- Conduct business in a RITA municipality; and/or
- Own rental property in a RITA municipality.

For municipalities that require residents under the age of 18 to file, see the RITA Member List at www.ritaohio.com for detailed municipality information.

When to File

File Form 37B by **April 15, 2015**. If you file after this date, you may be subject to penalties and interest.

Checklist for Using Form 37B

You can use Form 37B if **ALL** of the following items apply:

- Wages are your only taxable municipal income.
- You did not move during the tax year.
- You live in a RITA municipality that provides full tax credit. See the Full Credit 2014 Tax Table provided.

If you do not meet all of the requirements, you must use Form 37 or file online using RITA's easy, fast, free and secure eFile at www.ritaohio.com.

What Types of Income are Taxable?

Wages, salaries, commissions, bonuses, tips, sick pay, stock options, severance pay, and other compensation are taxable as are director's fees, royalties based on land rights, and employer provided supplemental unemployment benefits (subpay). Profits/losses from self-employment, farming, and partnerships are also taxable. Rental income, S corporation income and lottery/gambling winnings are taxable according to each municipality's ordinance. Your contributions (deferrals) into retirement plans (such as a 401(k) plans) are taxable.

What Types of Income are Not Taxable?

Interest, dividends, Social Security, pension withdrawals, precinct official pay less than \$1,000, workers compensation, welfare, state unemployment compensation, active service and reserve military pay, alimony receipts and income earned by someone under 18 years of age. For exceptions to the under 18 years of age exemption, see the RITA Member List at www.ritaohio.com for detailed municipality information.

What if I Have No Taxable Income?

- Check the exemption box on the front of Form 37B.
- Complete the Declaration of Exemption on page 2 of Form 37B. You must include the indicated documentation with your filing.

Am I Filing the Correct Form to Get a Refund?

- To get a refund of tax payments made to RITA by check, credit/debit card, or ePayment, either eFile at www.ritaohio.com or file a paper Form 37 or Form 37B.
- To get a refund of tax withheld from your wages as shown on your W-2, file Form 10A. If you are a resident of a RITA municipality over the age of 18, you must still file either a Form 37, Form 37B, or Declaration of Exemption in addition to filing a Form 10A.

Note: Refunds received from your work municipality may affect the tax due to your resident municipality. You may obtain forms at www.ritaohio.com or by contacting our offices toll free at **Cleveland 800-860-7482, Columbus 866-721-7482 or Youngstown 866-750-7482.**

Name(s), Address, and Social Security Number(s)

Print your social security number(s), name(s) and address within the boxes provided.

Section A – Wage Information

List each W-2 separately. If you worked in more than one municipality and if your employer withheld tax for each of the municipalities, list each municipality's wages and withholding as a separate W-2 entry in Section A. **Note:** If a wage was not fully withheld at the tax rate of the workplace municipality, your credit may further be limited.

- **Column B** – Include tips and other compensation not shown on your W-2.
- **Column C** – Enter the tax rate of your resident municipality from the Full Credit 2014 Tax Table provided.
- **Column E** – Enter all local/city tax withheld by your employer for the municipality where you worked and/or lived, as reported on your W-2 form. Do not include school district tax. School district tax is often noted by "SD", "LSD", "CSD" or a four digit number in Box 20 of your W-2.

Section B – Tax Calculation

- Line 4 – Complete Form 10A to claim a refund of excess withholding tax.
- Line 5 – Do not include payments made in 2014 for a previous tax year.
- Line 6 – Enter any credit from the prior year. **AMOUNTS FOR LINES 5 AND 6 CAN BE VERIFIED BY LOGGING INTO MY ACCOUNT at www.ritaohio.com or CALLING RITA.**
- Line 8 – This line cannot be less than zero. **This balance due must be paid to RITA when you file this return. Note:** if you owe less than \$1, this will not be collected. See the RITA Member List at www.ritaohio.com for detailed municipality information.
- Line 11 – If you anticipate owing income tax in 2015, you must estimate your taxes and make quarterly payments. Complete Line 11 if the anticipated 2015 tax due is \$10 or more. The minimum estimate requirement of \$10 varies for certain municipalities. See the RITA Member List at www.ritaohio.com for detailed municipality information. You may use the amount from Line 4 as your estimate.

Signature(s)

Your return is not considered complete unless you sign it. Both you and your spouse must sign a joint return.

Documentation

Copies of all W-2s must be submitted with your return. Failure to include copies of the W-2s supporting the income and municipal withholding claimed on your return may result in a disallowance of the credit claimed for tax withheld from your wages.

Payment

Make check or money order for the amount on Line 13 payable to RITA and attach to the front of your return. A fee will be assessed to your account for a dishonored check. Additionally, you understand and agree that we may collect a returned item processing fee as allowed by state law.

Penalty and Interest

In accordance with municipality ordinance, penalty and interest will be charged for failure to file a return and to pay taxes, including estimated taxes for the current year. If your estimated payments are either less than 90% of the tax due, or are not equal to or greater than your prior year's total tax liability, you will be subject to penalty and interest assessments. **Income reported is subject to verification by the IRS.**

Mail with W-2s and **payment** to:

Regional Income Tax Agency
PO Box 94652
Cleveland, OH 44101-4652

Mail with W-2s and **without payment** to:

Regional Income Tax Agency
PO Box 94653
Cleveland, OH 44101-4653

Refund with an amount on line 10:

Regional Income Tax Agency
PO Box 89409
Cleveland, OH 44101-6409

Version 2014.1.1

FULL CREDIT 2014 TAX TABLE

A complete tax table showing all RITA municipalities, including those with reduced credits, is available at www.ritaohio.com

| <u>MUNICIPALITY</u> | <u>TAX RATE</u> | <u>MUNICIPALITY</u> | <u>TAX RATE</u> |
|---------------------|-----------------|------------------------------|-----------------|
| Addyston | 0.015 | Hilliard | 0.02 |
| *Amsterdam | 0.01 | Hiram | 0.02 |
| Andover | 0.015 | Hopedale | 0.01 |
| Arlington Heights | 0.021 | Hudson | 0.02 |
| Aurora | 0.02 | Independence | 0.02 |
| Avon Lake | 0.015 | Jackson Center | 0.015 |
| Baltic | 0.01 | Jewett | 0.01 |
| Beachwood | 0.02 | Kent | 0.0225 |
| Beaverdam | 0.01 | Killbuck | 0.01 |
| Bedford Heights | 0.02 | LaGrange | 0.015 |
| Belle Center | 0.01 | Leipsic | 0.015 |
| Bellevue | 0.015 | Lockland | 0.021 |
| Belpre | 0.01 | Loveland | 0.01 |
| Bloomington | 0.01 | Macedonia | 0.02 |
| Boston Heights | 0.02 | Manchester | 0.01 |
| Brecksville | 0.02 | Maple Heights | 0.025 |
| Bremen | 0.01 | Martins Ferry | 0.0075 |
| Brooklyn | 0.025 | Martins Ferry as of 6/1/2014 | 0.01 |
| Brooklyn Heights | 0.02 | Mayfield Village | 0.02 |
| *Camden | 0.01 | McDonald | 0.02 |
| Campbell | 0.025 | Mentor | 0.02 |
| Cardington | 0.01 | Middleburg Heights | 0.02 |
| Catawba | 0.01 | Middleport | 0.01 |
| Cedarville | 0.01 | Miller City | 0.01 |
| Continental | 0.01 | Mineral City | 0.01 |
| Corwin | 0.005 | Mingo Junction | 0.01975 |
| Cuyahoga Heights | 0.02 | Mogadore | 0.0225 |
| Dennison | 0.02 | Moscow | 0.01 |
| Eaton | 0.015 | New Albany | 0.02 |
| Elyria | 0.0175 | New Franklin | 0.01 |
| Fairborn | 0.015 | Newcomerstown | 0.02 |
| Fairport Harbor | 0.02 | Newtown | 0.01 |
| Fort Jennings | 0.01 | North Olmsted | 0.02 |
| Fredericktown | 0.01 | Oakwood Village | 0.025 |
| Fremont | 0.015 | Oberlin | 0.019 |
| Garfield Heights | 0.02 | Oberlin as of 1/1/2015 | 0.025 |
| Girard | 0.02 | Oxford | 0.02 |
| Glenwillow | 0.02 | Painesville | 0.02 |
| Grafton | 0.015 | Perry | 0.01 |
| Grove City | 0.02 | Perry as of 7/1/2014 | 0.02 |
| Harrison | 0.01 | Powhatan Point | 0.0075 |
| Highland Heights | 0.02 | Ravenna | 0.02 |

*Amsterdam 2014 Tax Effective 7/1/2014

*Camden 2014 Tax Effective 1/1/2014

FULL CREDIT 2014 TAX TABLE

A complete tax table showing all RITA municipalities, including those with reduced credits, is available at www.ritaohio.com

| <u>MUNICIPALITY</u> | <u>TAX RATE</u> | <u>MUNICIPALITY</u> | <u>TAX RATE</u> |
|---------------------|-----------------|--------------------------------|-----------------|
| Reynoldsburg | 0.015 | Toronto | 0.02 |
| Richmond Heights | 0.0225 | Twinsburg | 0.02 |
| Rio Grande | 0.015 | Uhrichsville | 0.0175 |
| Ripley | 0.01 | Upper Arlington | 0.02 |
| Rossford | 0.0225 | Upper Arlington as of 1/1/2015 | 0.025 |
| Sabina | 0.01 | Urbancrest | 0.02 |
| Saint Paris | 0.01 | Valley View (Cuyahoga Co) | 0.02 |
| Sheffield Village | 0.02 | Waynesville | 0.01 |
| Sherwood | 0.01 | Wellston | 0.01 |
| Silver Lake | 0.02 | West Elkton | 0.01 |
| Solon | 0.02 | Westlake | 0.015 |
| South Charleston | 0.01 | Williamsburg | 0.01 |
| Steubenville | 0.02 | Willoughby | 0.02 |
| Stratton | 0.01 | Wintersville | 0.01 |
| Streetsboro | 0.02 | Woodmere | 0.025 |
| Sugarcreek | 0.015 | Worthington | 0.025 |
| Tallmadge | 0.02 | Yellow Springs | 0.015 |
| Tontogany | 0.01 | Youngstown | 0.0275 |